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We are showing some models as McCreery & Co., Joseph Horne Co., and Coffman & Bear, of Pittsburg, at 25 per cent less than you would pay them.

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NEWMAN'S

THE FASHIONABLE WOMAN'S SHOP,

Fourth Street. Eight Years at Empire Building.

PREFERS

(Continued from page 1.)

of the present year, or a total liability of \$1,460,000, to be cared for in the first part of the biennial period of 1915, without taking into consideration money appropriated for the 1916 period, passed by your body at the regular session that has just ended.

Gives Some Figures.

"The assessed valuation of the state is \$1,400,000. A direct levy of ten cents, counting off the fees for collection, discount, delinquent and erroneous taxes, will realize from this source at least \$1,150,000. The estimated income for incorporation charter taxes, license taxes and other available resources has, in the past, averaged \$1,175,000. There is no reason why there should be any depreciation of this amount of revenue received from these sources for the coming biennial period. This would make a total of \$3,325,000, for the annual period in the way of revenue from which to meet our state's liabilities.

Your honorable body appropriated

The Court of Last Resort.

Around the stove of the cross roads grocery is the real court of last resort, for it finally overrules all others. Chamberlain's Cough Remedy has been brought before this court in almost every cross roads grocery in this country, and has always received a favorable verdict. It is in the country where man expects to receive full value for his money that this remedy is most appreciated. Obtainable everywhere.—Advertisement.

for the period of 1916 \$2,530,000. Add to this \$400,000, which the record discloses is the average deficit in the general school fund, and it will give a total amount in the way of liabilities of \$2,930,000 for the first year of the ensuing biennial period. Add to this \$1,544,000 of deficit and unexpended appropriations brought forward from the last biennial period, will give a liability on \$4,474,000, with an available source of revenue of \$2,225,000, leaving an outstanding indebtedness amounting to \$2,249,000. Add to this outstanding indebtedness the appropriation made for that part of the biennial period covering 1917, which amounts to \$2,447,000 making a total of the two last amounts of \$4,696,000, plus the transfer to the general school fund to take care of the deficit in that fund (in keeping with Acts, 19—) \$400,000, and we will have an outstanding indebtedness of \$4,996,000, to which can be applied the state's available resources or revenue for 1917, which will amount to \$2,225,000, leaving an outstanding liability amounting to \$2,671,000. Take from this liability \$538,608.09. Deduct from this ten per cent of the \$2,671,000 which represents the appropriation bill amounting to \$2,530,000 for 1916 and \$2,447,000 for 1917, and the \$500,000 appropriations outstanding for the last biennial period from the deficit of \$2,671,000, would leave \$2,089,000. Take from the remaining deficit the items vetoed in the appropriation bill which totals \$538,608.09, will still leave a deficit of \$1,230,331.91 over and above any available revenue.

"So it can plainly be seen that if I have erred at all in my veto prerogative, it has been on the side of permitting to go uncared for a liability above the state's revenue income. I

did this, after mature deliberation, for the reason that I felt your honorable body would conclude that it was necessary to provide for some method to raise revenue other than is at present available to the state."

Discusses Revenue Question.

After discussing the state's financial condition the message takes up the question of revenue, calling attention to the duty of the legislature to provide sufficient funds and if that cannot be done, it is suggested that the appropriation bill of the regular session be reconsidered and curtailed to come within the state's revenues.

"It seems to me," says Governor Hatfield, "that the methods which should have your serious consideration are: First, the taxation of privilege, excise, income or production; last, and certainly the one least desirable, the direct tax, going back to the old iniquitous method that was copied by us from the mother state and which she in turn acquired from across the sea and which she discarded as far back as 1902 for the new and modern method based upon classification of properties."

"It will take an additional five cents to the already authorized ten cent direct levy to take care of the present liabilities in appropriations recently made by your honorable body, together with the outstanding liabilities, as pointed out in both of my messages to you at the regular session of the legislature. This amount, if you deduct the appropriations already passed, ten per cent will cover and permit the state to go along with its administration duties and liquidate all liabilities for the ensuing biennial period; but if additional appropriations are made, new revenue is imperative."

Great Good for People.

"Revenue for state purposes should be derived entirely from license, privilege and franchise taxes. The value of untenable properties should not be taxed upon the same basis as other classes of property. There is no class of property within our state that pays as high rate of taxation as do our banking institutions. My idea, of course, in advocating privilege, license and other methods of taxation in my message on taxation and finance, was to do away with the direct method of taxation of lands, etc., as far as it applied to state purposes. As I pointed out in my message on finance, a just classification of the different classes of property and the elimination of the old direct method will result in great good for the people of the state and assure greater sources of revenue based upon equitable methods. Not only will it do this, but it will insure that that class of people who are opposed to paying their equitable part of the tax burdens, known as 'tax dodgers,' will have no avenue of escape under the system. It will also guarantee a greater influx of capital and of greater magnitude than has been experienced heretofore. This has been the result of the adoption of the classification method in other states, and why should we not profit by their experience?"

"I would regret very much to see the levy for state purposes raised beyond the ten cents now imposed. To do so would be a reversal of the policy upon which the state entered some ten years ago, and which was to eliminate the levy upon property for state purposes entirely."

Not a Fair Method.

Governor Hatfield cites the report of

the tax commissioner of 1902 as against the direct tax and declares that such a method cannot be fair and equitable when different valuations are placed on property by the assessors of the various counties, the small property owner usually getting the higher valuation in proportion to the amount of property he owns. The executive takes the view that "money invested in a home should not bear the same rate of burden as the money invested in an enterprise that requires a large expenditure of public money on its account." Real estate, he says, pays an unequal proportion of taxes as compared with personal and intangible property, because it cannot be hidden. The small home, he points out, is assessed at its full value because the tax ticket will not be large, but the mansions worth thousands are assessed at a lower proportion, the same being true of the personal property of the small property owner. All those things, he says, condemn the valorem system, and "every cent added to a levy for state purposes, based upon such assessments, is a compounding of injustice and inequality among taxpayers."

Republican Promises.

The governor declares inequality for the classification of property for taxation, declaring that it, as well as the abolishing of the direct state tax, are Republican promises.

Governor Hatfield opposes the proposed increase in corporation charter tax, fearing it would be detrimental rather than increase revenue. He takes the view that the workmen's compensation fund should bear the expense of its own administration and that a license fee on coal mining companies, based either on the tonnage or the capital stock, should be levied to pay the cost of operating the mining department, and a large part of the maintenance of the miners' hospitals.

"A general tax on incomes," says the governor, "either with or without a minimum exemption on all parties may appeal to you as embodying principles that are fair and equitable. A tax on royalties for the privilege of mining coal to be paid by the lessor would bring a considerable amount of revenue to the state. It is estimated that at least one-half of all the coal produced in the state is mined upon a royalty basis, and a tax of one-half of one per cent would bring approximately \$300,000 of revenue. Heretofore this class of property owners has escaped taxation and has compelled the lessee to pay all the taxes."

If sufficient revenue are provided Governor Hatfield favors restoring the items in the appropriation bill which he vetoed because there was no revenue available.

What Doctors Use for Eczema

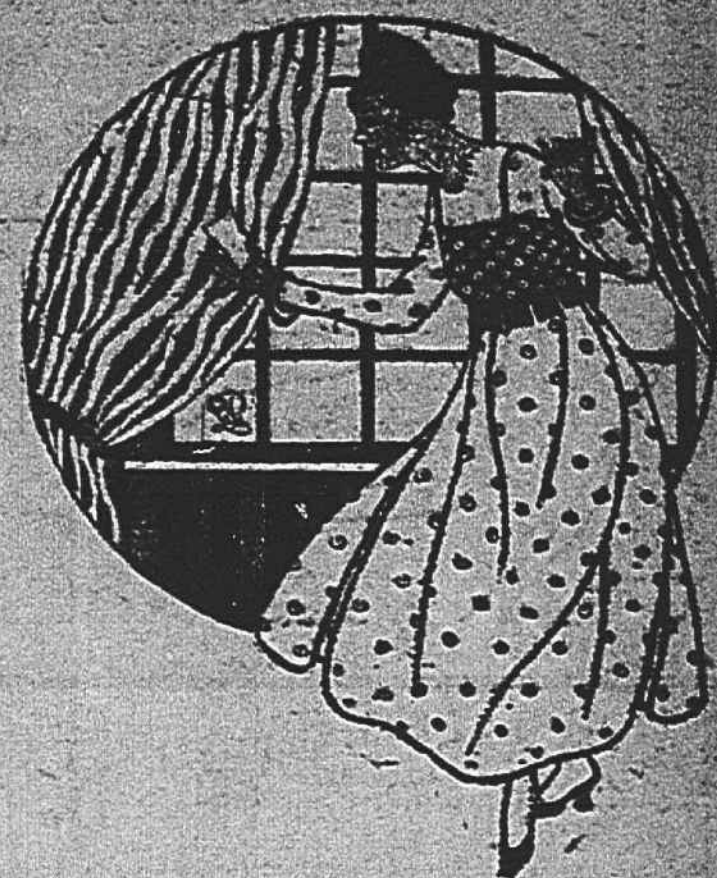
A soothing combination of oil of Wintergreen, Thymol, and other healing ingredients called D. D. Prescription is now a favorite remedy of skin specialists for all skin diseases. It penetrates the pores, gives instant relief from the most distressing itch. Its soothing oils quickly heal the inflamed tissue. Test its soothing effect. All druggists have a generous trial bottle for only 25c. Come and let us tell you about our money back guarantee offer to free you from your distress. Ask also about D. D. Soap.

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SPECIAL SALE OF DRESSES

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The Dresses run in sizes from 14 years to 45 bust.



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The Wherefore Of Hair Bobbing

It's a long way to Tipperary, but distance never would keep a woman from going there; nor men, either, if it were fashionable to go. It's only a case of following the leader, for as sheep follow the pacemaker, so does fashion travel in the wake of the woman who dares. Friends of Mrs. Vernon Castle said she started the hair bobbing fashion because her hair tumbled down when she danced and it was too long. Others give first honors to Miss Alice Martin. Full details of this new style will be given in next Sunday's issue of

The Sunday Telegram

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